

A by-law for the collection of interim taxes
for the year 2025

WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2025 and to impose penalties and interest on all arrears of taxes pursuant to Sections 317, 342, 343, 345, 346 and 347 of the *Municipal Act, 2001, S.O. 2001, c.25* as amended (the "Municipal Act");

AND WHEREAS Section 317 of the Municipal Act provides for an interim levy, on the assessment for real property according to the most recently revised tax roll, of a sum not exceeding 50 per cent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

AND WHEREAS Section 317 of the Municipal Act provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy;

AND WHEREAS Section 317 of the Municipal Act provides for an interim levy on the assessment for real property added to the tax roll for the current year that was not on the assessment roll in the previous year;

AND WHEREAS By-law 0211-2009, as amended, delegates the powers and duties of the Treasurer under the Municipal Act or any other Act with respect to the collection of taxes and the sale of land for tax arrears to the Director, Finance & Treasurer and the Manager, Revenue and Taxation.

NOW THEREFORE the Council of The Corporation of the City of Mississauga ENACTS as follows:

1. For the purposes of this By-law:

"City" means The Corporation of the City of Mississauga;

"Council" means the Council of the City; and

"Treasurer" means the Director, Finance & Treasurer or the Manager, Revenue and Taxation of the City.

2. (1) There shall be levied and collected an amount on the assessment of property within the City according to the tax roll for taxation in the previous year as most recently revised before this By-law is passed provided that the amount levied shall not exceed 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
- (2) For the purpose of calculating the total amount of taxes for the previous year under subsection 2(1), if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.

3. For real property added to the tax roll for the current year that were not on the assessment roll upon which the amounts under Section 2 are levied, the amount levied shall not exceed 50 percent of the amount of taxes that would have been levied on the assessment in the previous year.
4. For properties where the assessed value of the property on the most recently returned assessment roll has decreased by more than 60 percent over the previous year's assessed value, the amount levied shall not exceed 50 percent of the amount of taxes that would have been levied on the assessment in the previous year.
5. Notwithstanding Sections 2, 3 and 4, where the interim levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes payable shall be zero.
6. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
7.
 - (1) The levies made under Sections 2, 3 and 4 and such additions to the tax roll described in Section 6 for properties in the residential, farm, managed forest and pipeline property classes shall be due and payable in three (3) instalments on March 6th, April 3rd and May 1st, 2025.
 - (2) The levies made under Sections 2, 3 and 4 for properties in the residential, farm, managed forest and pipeline property classes enrolled in a property tax pre-authorized payment plan shall be due and payable in three (3) instalments on March 6th, April 3rd and May 1st, 2025 for the due date plan, or in six (6) instalments for the monthly plan based on the taxpayer's selected withdrawal day of either the 1st, 8th, 15th or 22nd, or on the next subsequent business day in the event of a statutory holiday or weekend, of the months of January, February, March, April, May and June, 2025.
 - (3) The levies made under Sections 2, 3 and 4 and such additions to the tax roll described in Section 6 for properties with any portion of assessment in the commercial, industrial, multi-residential or new multi-residential property classes, shall be due and payable in one instalment on March 6th, 2025.
 - (4) The levies made under Sections 2, 3 and 4 for properties with any portion of assessment in the commercial, industrial, multi-residential or new multi-residential property classes enrolled in a property tax pre-authorized payment plan shall be due and payable in one (1) instalment on March 6th, 2025 for the due date plan, or in six (6) instalments for the monthly plan based on the taxpayer's selected withdrawal day of either the 1st, 8th, 15th or 22nd, or on the next subsequent business day in the event of a statutory holiday or weekend, of the months of January, February, March, April, May and June, 2025.
8.
 - (1) The Treasurer shall add a percentage charge as a penalty for default in payment of any tax instalment in accordance with By-law 0222-2009 as amended.
 - (2) The Treasurer shall also add a percentage charge as interest for default in payment of any tax instalment in accordance with By-law 0222-2009 as amended.
9. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible under the provision of By-law 0222-2009, as amended, in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
10.
 - (1) The following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:
 - (a) All Schedule I and Schedule II banks pursuant to the *Bank Act* (Canada);

- (b) Trust corporations registered under the *Loan and Trust Corporations Act*; and
 - (c) Credit unions as defined in the *Credit Unions and Caisses Populaires Act, 2020*.
- (2) The institutions described in subsection 10(1) shall provide a receipt to the payor and the City shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.
 - (3) Taxes paid into a financial institution to the credit of the Treasurer of the City shall be accompanied by such information as may be required by the Treasurer, sufficient to identify the tax account against which the tax payment is to be applied.
 - (4) Where a payment by a payor into a financial institution to the credit of the Treasurer has been applied to the wrong tax account as a result of a clerical or typographical error, the Treasurer may, upon receipt of the written request of the financial institution or payor accompanied by such evidence as the Treasurer may require to establish the existence of said error, reverse and apply said payment to the correct tax account upon such terms and conditions including the posting of security by the financial institution or payor, as the Treasurer may require.
11. Payments received on account of taxes shall be applied as follows:
- (1) Payment shall first be applied against penalty and interest charges owing according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later;
 - (2) Payment shall then be applied against the taxes owing (including any items referred to in Section 6 of this By-law which have been added to the tax roll) according to the length of time they have been owing, with the taxes (including any items referred to in Section 6 of this By-law which have been added to the tax roll) imposed earlier being discharged before taxes (including any items referred to in Section 6 of this By-law which have been added to the tax roll) imposed later.
12. (1) The Treasurer is hereby authorized to mail, by regular mail or electronically, every tax notice or cause the same to be mailed to the address of the property shown on the tax roll or an alternate address or provide electronic eBill notification, as directed in writing by the person taxed.
- (2) Immediately after sending a tax bill, the Treasurer shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.
13. This By-law comes into effect on January 1st, 2025.
14. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the City that all remaining sections and portions of this By-law continue in force and effect.

ENACTED and PASSED this _____ day of _____, 2024.

Approved by Legal Services City Solicitor City of Mississauga
Date:
File:

MAYOR

CLERK